before it the questions involved in the case at bar. *United States* v. *Sullivan* involved the vesting of property of German legatees—enemy aliens and further involved the question of whether Section 36 (c) permitted a taxpayer to file a claim for refund after the statute of limitations had expired and did not directly involve the question of interest on that refund because the plaintiffs in the *Sullivan* case conceded that under the facts there involved they were not entitled to interest for any period prior to six months after the divesting.

The Court said at page 767:

> "Under the provisions of Section 36 (c) interest on the refund should have been allowed only from December 9, 1952, six months after the interests of the *German legatees* had ceased to be vested in the Custodian, and not from June 9, 1952, as allowed by the district Court. *This is conceded by the plaintiff.*" (Emphasis ours)

Therefore the question of whether Section 36 (c) barred interest to friendly aliens was not decided in *United States* v. *Sullivan*.

The Court in *United States* v. *Sullivan* did not have before it the questions involved in the case at bar, namely:

(A) Whether alien friends can be deprived of interest on an erroneously assessed income tax which was the point directly decided in the plaintiffs favor by *Castell* v. *United States* 14 F. Supp. 654 and *United States ex rel. Escher* v. *Burnet* (Sup. Ct. D.C.) decided February 5, 1931. (Opinions set forth in full in Appendix C of the petition).

(B) Whether Section 36 (e) can deprive alien friends who have the protection of an existing treaty between their country (Latvia) and the United States of interest on an erroneously assessed income tax, a point which should be resolved by this Court since it involves interpretation of treaty obligations.

CONCLUSION

The writ of certiorari should be granted as prayed for in the petition.

Respectfully submitted,

ROBERT H. LAW, JR.
Counsel for Petitioners Janis Zalemanis, Gertrude Jansons, Lorena Jansons, and Asja Viginia Jansons a/k/a Asja Lidiers
450 North Broadway
White Plains, N. Y.

JOSEPH T. ARENSON
Counsel for Petitioner Public Administrator of the County of New York, State of New York
51 Chambers Street
New York, N. Y.

ROBERT H. LAW, III
Of Counsel